

### Class Concept

Positions at this level serve as a member of the Office of the State Auditor's Senior Leadership Team and work under the supervision of the Deputy State Auditor to assist in establishing policies, goals, and objectives for the office. Positions at this level are responsible for the execution of strategies and policies and are responsible for overseeing the activities of an audit/investigative division. Positions at this level monitor the division's progress toward achievement of goals and objectives and make necessary corrections to ensure goals and objectives are met.

Positions at this level are responsible for maintaining cross-divisional knowledge of all audit/investigative divisions within the Office of the State Auditor. Positions at this level are responsible for ensuring consistent application of policies and procedures across the office. Positions at this level must exercise a high degree of collective accountability covering all divisions to ensure office goals and objectives are met.

Positions at this level perform administrative, managerial, and oversight functions over multiple audit/investigative teams. Positions at this level exercise a high level of independent decision-making and plan, coordinate, supervise, and evaluate the work of audit/investigative managers, audit/investigative supervisors, and other subordinate audit/investigative staff. Positions at this level are responsible for cross-training and assignment of staff across areas to effectively respond to audit/investigative and auditing data analytics needs.

Positions at this level are responsible for providing quality professional services to auditees, providing oversight for numerous audits/investigations and related engagements/projects, applying an understanding of numerous audits' systems and procedures, understanding the overall business operations of entities being audited/investigated, and understanding technology used in auditees' operations and the supporting technical theories. Positions at this level can review work (including work on highly complex issues) with the highest level of proficiency, and with the understanding that their expertise in one or more areas and are often called upon to offer solutions to meet organization-wide challenges. The responsibility to ensure work is free from error and that reports are irrefutable rests with this position.

Positions at this level have full responsibility for the overall direction of staffing (hiring and promoting), training, and development. Positions at this level also review and evaluate audit/investigative reports and work papers for content and accuracy for assigned engagements and take appropriate steps to resolve audit/investigative problems brought to their attention by the staff or identified during the review process. Positions at this level must be involved in considerable research and consultation with state and federal agencies and other authoritative sources (GASB, FASB, AICPA, OMB, GAO, ISACA, CIGIE, etc.) to keep abreast of current developments that may affect audits/investigations, to interpret the various fiscal rules, regulations, and policies and to be responsible for identifying when exceptions to these principles and noncompliance with these laws are allowed.

Positions at this level perform the full breadth of managerial responsibilities for all types and complexities of audits/investigations and related engagements/projects in state government. This position monitors budgets for all assigned audits/investigations and related engagements/projects within the area of responsibility. Positions are expected to prepare new audit/investigative and project procedures, instructions, and guidelines to be used by the audit/investigative staff. Positions are also responsible for conducting interviews and selection of staff, engaging audit/investigative managers and audit/investigative supervisors in skills development planning, delegation of assignments, coaching, training, counseling, performance evaluation, and taking appropriate corrective and disciplinary action, if necessary.

## Recruitment Standards

### Knowledge, Skills, and Abilities

- Demonstrates extensive knowledge of professional standards, techniques, practices, and procedures of local, state, and federal regulations, and statutes governing area of work.
- Ability to discuss matters, respond to questions and inquiries, related to audit and legislative intent with the State Auditor, Legislators, and other elected officials.
- Demonstrates extensive knowledge of current technological developments/trends.
- Ability to present complex technical issues in a way that non-technical people may understand.
- Demonstrates knowledge of IT general and application controls as it relates to audit objectives or investigation.
- Demonstrates knowledge of the tenets of security: confidentiality, integrity, and availability (CIA).
- Demonstrates knowledge of data analytics, CAATs, robotics, and data retrieval techniques to enhance the audit effectiveness for all types of audits.
- Demonstrates knowledge of different data analytics visualizations and dashboards.
- Demonstrates knowledge of different data analytics techniques.
- Demonstrates knowledge of flowcharting end users' data analytic needs through requirements gathering.
- Demonstrates extensive knowledge of supervisory practices and skill in supervising others and extensive knowledge of strategic planning.
- Ability to direct management of program and staff resources effectively to meet operational goals and objectives and provide employee training and growth opportunities considering staff capabilities.
- Reviews and approves complex documents and reports and identifies and addresses monitoring and performance issues for program or area of responsibility.
- Ability to manage complex situations, both audit and internal, and make and implement recommendations for modifications to program policy and procedures.
- Demonstrates capacity to consider cost/benefits for organization as well as short- and long-term impact of decisions.
- Ability to lead development and implementation of vision and mission statements and office-wide goals and objectives, and to effectively monitor and adjust plans as needed.
- Ability to effectively communicate with internal and external parties (orally or in writing) to convey complex fiscal/programmatic/operational information while interpreting rules and regulations.
- Ability to serve as technical resource and develop and maintain professional working relationships internally and externally.
- Ability to facilitate enhancement of employee development by providing guidance and feedback across audit teams, and influencing motivation, performance, and awareness of areas for improvement and development.
- Ability to treat team members with respect in a cooperative manner, and not introduce negativity into the work environment.

### Minimum Education and Experience

#### For All Divisions

The Assistant State Audit Director position requires a Certified Public Accountant license issued by the State of North Carolina.

### Financial and Investigative

Bachelor's degree with 24 semester hours in accounting from an appropriately accredited institution and 6 years of experience in auditing/accounting, three of which must have been functioning as an audit lead or supervisor; or an equivalent combination of education and experience.

Performance

Bachelor's degree with 12 semester hours in accounting, business administration, or public administration from an appropriately accredited institution and 6 years of experience in auditing/accounting or program evaluation, three of which must have been functioning as an audit lead or supervisor; or an equivalent combination of education and experience.